



COMPTROLLER

UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON DC 20301-1100



FOREWORD

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This Volume of the Department of Defense Financial Management Regulation is issued under the authority of DoD Instruction 7000.14, "DoD Financial Management Policy and Procedures." It governs financial management by establishing and enforcing requirements, principles, standards, systems, procedures, and practices necessary to comply with financial management statutory and regulatory requirements applicable to the Department of Defense. It directs financial management requirements, systems, and functions for all appropriated, nonappropriated, working capital, revolving, and trust fund activities. In addition, it directs statutory and regulatory financial reporting requirements.

Heads of DoD Components shall ensure that the provisions of this Volume are adhered to in day-to-day operations. Activities must satisfy their bargaining obligations under 5 U.S.C.71, adhering to policies and procedures contained in this Volume. Unions should be given advance notice of the changes, and the changes ordinarily would not be implemented until bargaining is completed. When changes conflict with existing negotiated agreements, they generally do not apply to covered employees until the agreement expires and the bargaining obligation is fulfilled.

This Volume of the Regulation applies to the Office of the Secretary of Defense; the Military Departments; the Chairman of the Joint Chiefs of Staff; the Unified Combatant Commands; the Inspector General of the DoD, the Defense Agencies, and the DoD Field Activities (hereafter referred to collectively as "DoD Components").

This Volume of the Regulation is effective immediately and is mandatory for use by all DoD Components. The Heads of the DoD Components shall not issue supplementary directives or regulations without the prior written approval of the Office of the Under Secretary of Defense (Comptroller).

The reporting requirements contained in this regulation are exempt from licensing in accordance with paragraph E.4.f., of DoD 8910.1-M, "Procedures for Management of Information Requirements."

Forward recommended changes to this Volume of the Regulation through channels to the address below. Submit requests for deviations from or exceptions to specific standards, with justification, to:

Office of the Under Secretary of Defense (Comptroller)
1100 Defense Pentagon
Washington, DC 20301-1100

DoD Components will be provided copies of this Volume of the Regulation through their normal publications channels. Other Federal Agencies and the public may obtain copies of this volume from the National Technical Information Service, 5285 Port Royal Road, Springfield, VA 22161, (703) 487-4650.



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